

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 68**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 23/2022-GST/SIKKIM**

**Date: 23<sup>rd</sup> November, 2022**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 171 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

2. This notification shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

